

## **BILL ANALYSIS**

Senate Research Center

S.B. 799  
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Enrolled

### **AUTHOR'S / SPONSOR'S STATEMENT OF INTENT**

Currently, El Paso County is authorized to collect a hotel occupancy tax. Specifically, Section 352.002(a)(2), Tax Code, authorizes a county that is on the U.S.-Mexico border, has a population over 90,000, and three municipalities with a population less than 17,500 to collect the hotel occupancy tax. Population brackets for purposes of statutes are based off the most recent decennial census. In 2010, El Paso met these criteria given it had less than three municipalities under 17,500. However, in 2020, El Paso will no longer meet these criteria due to growth in the eastern region of the county.

S.B. 799 amends Section 352.002(a)(2), Tax Code, to allow El Paso County to continue to be able to collect the hotel occupancy tax.

S.B. 799 amends current law relating to the authority of certain counties to impose a hotel occupancy tax.

### **RULEMAKING AUTHORITY**

This bill does not expressly grant any additional rulemaking authority to a state officer, institution, or agency.

### **SECTION BY SECTION ANALYSIS**

SECTION 1. Amends Section 352.002(a), Tax Code, to authorize a hotel occupancy tax to be imposed in certain counties, including a county that has a population of 90,000 or more, borders the United Mexican States, does not border the Gulf of Mexico, and does not have four or more cities that each have a population of more than 25,000, rather than does not have three or more cities that each have a population of more than 17,500.

SECTION 2. Effective date: upon passage or September 1, 2017.